

EMPLOYER STATUS DETERMINATION  
Carland, Inc.

SEP 18 2003


This is the determination of the Railroad Retirement Board concerning the continuing status of Carland, Inc. (CAR) (B.A. No. 6804) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). CAR has been an employer under the RRA and RUIA with service creditable from January 14, 1964.

Mr. Bruce Swabb, Vice President – Taxes, Kansas City Southern, advised that CAR employees were last compensated on December 31, 1996 and that CAR ceased operations on December 22, 1999, when it merged into Southern Group, Inc., the latter being the survivor corporation.<sup>1</sup> This was confirmed by the Certificate of Merger furnished by Mr. Swabb.

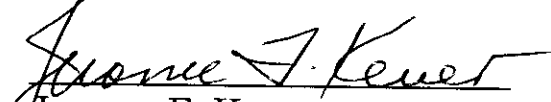
Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Carland, Inc. ceased being an employer under the RRA and RUIA on December 22, 1999, the date on which it merged into another corporation and ceased to exist.

  
Michael S. Schwartz

  
V. M. Speakman, Jr.

  
Jerome F. Kever

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<sup>1</sup> Mr. Swabb also advised that Southern Group "was immediately merged into KCSR" (Kansas City Southern Railway Company).